

**PT 01-34**

**Tax Type: Property Tax**

**Issue: Parking Lot Exemption**

**Illinois Department of Revenue  
OFFICE OF ADMINISTRATIVE HEARINGS**  
James R. Thompson Center  
100 West Randolph Street, Level 7-900  
Chicago, Illinois 60601  
(312) 814-3070

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**ILLINOIS ASSOCIATION OF  
SEVENTH DAY ADVENTISTS,  
APPLICANT**

**v.**

**THE DEPARTMENT OF REVENUE  
OF THE STATE OF ILLINOIS**

**Docket No: 00-PT-0052  
Real Estate Tax Exemption**

**For 1999 Tax Year**

**P.I.N. 09-23-407-038**

**DuPage County Parcel**

**Kenneth J. Galvin  
Administrative Law Judge**

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**ORDER ON DUPAGE COUNTY'S AMENDED MOTION FOR  
PARTIAL SUMMARY JUDGMENT**

This cause coming on to be heard on DuPage County Board of Review's "Amended Motion For Partial Summary Judgment," and Illinois Association of Seventh Day Adventists' (hereinafter "Applicant") response to DuPage County's Motion, the Administrative Law Judge being fully advised in the premises;

**IT IS HEREBY FOUND THAT:**

1. On August 31, 1999, Applicant purchased the subject property located at 619 Plainfield Road, Willowbrook, in DuPage County, permanent parcel identification number 09-23-407-038.

2. On February 8, 2000, Applicant applied for a partial property tax exemption for religious use of approximately 50% of the property by the Applicant. The other 50% of the property was leased and occupied by Hinsdale Hospital and a small room (177 square feet) was leased to Toby Motycka Ph.D.
3. On February 14, 2000, the DuPage County Board of Review recommended that a partial exemption be granted for that “portion used by IL Association of Seventh-Day Adventists only.”
4. On May 11, 2000, the Illinois Department of Revenue in docket no. 99-22-511, provided for the following exemption: “99.94% of bldg. & site is exempt. .06% of bldg. & site is taxable. 99.94% of parking lot is exempt. .06% of parking lot is taxable. (property not in exempt use)” The .06%, referred to above, represents the area sub-leased to Toby Motycka.
5. On May 24, 2000, the DuPage County Board of Review protested the Department’s decision and requested a formal hearing.
6. On April 16, 2001, the DuPage County Board of Review filed an “Amended Motion for Partial Summary Judgment” requesting that the Department of Revenue deny the real estate exemption for those portion(s) of the building and parking lot leased to Toby Motycka and Hinsdale Hospital. In a letter dated April 11, 2001, William M. Getzoff, attorney of record for Illinois Association of Seventh Day Adventists, recommended that the DuPage County Board of Review’s Motion be granted and that the litigation be concluded.
7. Usage of the subject property, based on square footage calculations, is as follows: Applicant occupies 47.90% of the site and uses 1.45% of the common area (total equals 49.35%), Hinsdale Hospital leases 48.60% of the site and uses 1.45% of the common area (total equals 50.05%) and .60% of the site is leased to Toby Motycka.

**IT IS HEREBY ORDERED THAT:**

1. The DuPage County Board of Review's "Amended Motion for Partial Summary Judgment" is granted.
2. Parcel Identification Number 09-23-407-038, located in DuPage County is granted an exemption from property taxes for 34% of the 1999 assessment year, representing the period from September 1, 1999, through December 31, 1999, as follows: 49.35% of the building and site is exempt; 50.05% of the building and site, allocable to Hinsdale Hospital, and .60% of the building and site, allocable to Toby Motycka, is taxable. For the parking lot, 49.35% is exempt and 50.65% ( $50.05 + .60$ ) is taxable.

May 2, 2001

ENTER:

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Kenneth J. Galvin  
Administrative Law Judge